

§ 1.6015-8

in suits not filed by the United States, including Tax Court cases, refund suits, and bankruptcy cases.

(iii) *Assessment to which the election relates.* For purposes of this paragraph (c), the assessment to which the election relates is the entire assessment of the deficiency to which the election relates, even if the election is made with respect to only part of that deficiency.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§ 1.6015-8 Applicable liabilities.

(a) *In general.* Section 6015 applies to liabilities that arise after July 22, 1998, and to liabilities that arose prior to July 22, 1998, that were not paid on or before July 22, 1998.

(b) *Liabilities paid on or before July 22, 1998.* A requesting spouse seeking relief from joint and several liability for amounts paid on or before July 22, 1998, must request relief under section 6013(e) and the regulations thereunder.

(c) *Examples.* The following examples illustrate the rules of this section:

Example 1. H and W file a joint Federal income tax return for 1995 on April 15, 1996. There is an understatement on the return attributable to an omission of H's wage income. On October 15, 1998, H and W receive a 30-day letter proposing a deficiency on the 1995 joint return. W pays the outstanding liability in full on November 30, 1998. In March 1999, W files Form 8857, requesting relief from joint and several liability under section 6015(b). Although W's liability arose prior to July 22, 1998, it was unpaid as of that date. Therefore, section 6015 is applicable.

Example 2. H and W file their 1995 joint Federal income tax return on April 15, 1996. On October 14, 1997, a deficiency of \$5,000 is assessed regarding a disallowed business expense deduction attributable to H. On June 30, 1998, the Internal Revenue Service levies on the \$3,000 in W's bank account in partial satisfaction of the outstanding liability. On August 31, 1998, W files a request for relief from joint and several liability. The liability arose prior to July 22, 1998. Section 6015 is applicable to the \$2,000 that remained unpaid as of July 22, 1998, and section 6013(e) is applicable to the \$3,000 that was paid prior to July 22, 1998.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§ 1.6015-9 Effective date.

Sections 1.6015-0 through 1.6015-9 are applicable for all elections under § 1.6015-2 or 1.6015-3 or any requests for

26 CFR Ch. I (4-1-03 Edition)

relief under § 1.6015-4 filed on or after July 18, 2002.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§ 1.6015(a)-1 Declaration of estimated income tax by individuals.

(a) *Requirement*—(1) *Taxable years beginning after December 31, 1971.* With respect to taxable years beginning after December 31, 1971, a declaration of estimated income tax by an individual is not required if the estimated tax (as defined in section 6015(c)) can reasonably be expected to be less than \$100. In all other cases a declaration of estimated income tax shall be made by every individual if the following conditions are met and if such individual is not a nonresident alien individual who is excepted under section 6015(i) and § 1.6015(i)-1 from the requirements of making a declaration:

(i) The gross income for the taxable year can reasonably be expected to exceed:

(a) \$20,000, in the case of:

(1) A single individual including a head of a household (as defined in section 2(b)) or a surviving spouse (as defined in section 2(a)); or

(2) A married individual entitled under section 6015(b) to file a joint declaration with his spouse, if his spouse has not received wages (as defined in section 3401(a)) for the taxable year; or

(b) \$10,000, in the case of a married individual entitled under section 6015(b) to file a joint declaration with his spouse, if both he and his spouse have received wages (as defined in section 3401(a)) for the taxable year; or

(c) \$5,000, in the case of a married individual not entitled under section 6015(b) to file a joint declaration with his spouse; or

(ii) The gross income can reasonably be expected to include more than \$500 from sources other than wages (as defined in section 3401(a)).

(2) *Taxable years beginning after December 31, 1966, and before January 1, 1972.* With respect to taxable years beginning after December 31, 1966, and before January 1, 1972, a declaration of estimated income tax by an individual is not required if the estimated tax (as defined in section 6015(c)) can reasonably be expected to be less than \$40. In